



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF FOX POINT WATER UTILITY

Principal Office: 7200 N. SANTA MONICA BLVD.
FOX POINT, WI 53217

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUSAN E. ROBERTSON of _____
(Person responsible for accounts)

_____, Village of Fox Point Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/14/2000
(Signature of person responsible for accounts)	(Date)

VILLAGE MANAGER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF FOX POINT WATER UTILITY**Utility Address:** 7200 N. SANTA MONICA BLVD.

FOX POINT, WI 53217

When was utility organized? 1/1/1932**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN E ROBERTSON**Title:** VILLAGE MANAGER**Office Address:**

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900**Fax Number:** (414) 351 - 8909**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS JODI L DOBSON**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2469**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** www.virchowkrause.com**Date of most recent audit report:** 4/6/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL LYNETT**Title:** COMMISSIONER OF PUBLIC WORKS/ENGINEER**Office Address:**

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900**Fax Number:** (414) 351 - 8909**E-mail Address:****Name:** MR PAUL HAUGEN**Title:** WATER FOREMAN**Office Address:**

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900**Fax Number:** (414) 351 - 8909**E-mail Address:****Name:** MS SUSAN E ROBERTSON**Title:** MANAGER**Office Address:**

7200 N SANTA MONICA BLVD.

FOX POINT, WI 53217

Telephone: (414) 351 - 8900**Fax Number:** (414) 351 - 8909**E-mail Address:**

Name of utility commission/committee: Village Board of Trustees

Names of members of utility commission/committee:

WILLIAM BRASH III, TRUSTEE

JOHN DELWICHE, COMMITTEE MEMBER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

ELIZABETH GARMER, TRUSTEE
MARDEE GRUEN, TRUSTEE
SAEED KARSHENAS, COMMITTEE MEMBER
JOHN MAYER, COMMITTEE MEMBER
STEPHEN O'CONNOR, TRUSTEE, UTILITY COMM CHAIR
MARK POLLACK, VILLAGE PRESIDENT
JEFF PUTTERMAN, COMMITTEE MEMBER

Is sewer service provided by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	890,096	899,783	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	391,084	353,739	2
Depreciation Expense (403)	158,285	156,172	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	98,145	92,829	5
Total Operating Expenses	647,514	602,740	
Net Operating Income	242,582	297,043	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	242,582	297,043	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,714	19,078	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,714	19,078	
Total Income	279,296	316,121	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	279,296	316,121	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	97,023	87,370	14
Amortization of Debt Discount and Expense (428)	1,800	1,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,653	3,504	17
Other Interest Expense (431)	0	8,962	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	100,476	101,636	
Net Income	178,820	214,485	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,060,620	1,847,682	20
Balance Transferred from Income (433)	178,820	214,485	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,547	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,239,440	2,060,620	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	36,714	5
Total (Acct. 419):	36,714	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	890,096	0	0	0	890,096	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	890,096	0	0	0	890,096	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	94,583		94,583	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	94,583	0	94,583	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,038,867	6,849,176	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,319,528	2,198,172	2
Net Utility Plant	4,719,339	4,651,004	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,011	9,011	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,950	4,950	4
Net Nonutility Property	4,061	4,061	
Investment in Municipality (123)	0	0	5
Other Investments (124)	31,210	(15,811)	6
Special Funds (125)	449,367	432,276	7
Total Other Property and Investments	484,638	420,526	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)	490,990	334,724	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	126,444	115,020	11
Other Accounts Receivable (143)	1,679	2,230	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,420	0	14
Materials and Supplies (150)	31,234	30,350	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	664,767	482,324	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,539	14,436	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,539	14,436	
Total Assets and Other Debits	5,883,283	5,568,290	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	216,366	216,366	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,239,440	2,060,620	23
Total Proprietary Capital	2,455,806	2,276,986	
LONG-TERM DEBT			
Bonds (221)	1,205,000	1,315,000	24
Advances from Municipality (223)	620,930	367,743	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,825,930	1,682,743	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,611	14,245	28
Payables to Municipality (233)	0	11,923	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	16,127	7,832	32
Other Current and Accrued Liabilities (238)	9,246	7,998	33
Total Current and Accrued Liabilities	34,984	41,998	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,566,563	1,566,563	41
Total Liabilities and Other Credits	5,883,283	5,568,290	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,038,867	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,038,867	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,319,528	0	0	0	10
Total Accumulated Provision	2,319,528	0	0	0	
Net Utility Plant	4,719,339	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,198,172				2,198,172	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	158,285				158,285	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,650				5,650	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	163,935	0	0	0	163,935	13
Debits during year						14
Book cost of plant retired	42,579				42,579	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	42,579	0	0	0	42,579	19
Balance End of Year	2,319,528	0	0	0	2,319,528	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Nonutility Property	9,011			9,011	2
Total Nonutility Property (121)	9,011	0	0	9,011	
Less accum. prov. depr. & amort. (122)	4,950			4,950	3
Net Nonutility Property	4,061	0	0	4,061	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	31,234	30,350	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	31,234	30,350	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 MRBs	1,800	428	12,636	1
1999 GO DEBT	0	428	1,903	2
Total			14,539	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	216,366	1
Changes during year (explain):		2
Balance end of year	216,366	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Mortgage Revenue Bonds	04/01/1992	06/01/2007	4.00%	1,205,000	1
Total Bonds (Account 221):				1,205,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from municipality	05/01/1997	06/01/2007	0.00%	116,187	1
Advance from municipality	09/01/1997	09/01/2007	4.64%	154,743	2
ADVANCE FROM MUNICIPALITY	04/01/1999	04/01/2013	4.30%	290,000	3
Advance from municipality	06/01/1996	06/01/2006	5.00%	60,000	4
Total for Account 223				620,930	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	98,145	2
Charged electric department expense		3
Charged sewer department expense	2,176	4
Other (explain):		
NONE		5
Total Accruals and other credits	100,321	
Taxes paid during year:		
County, state and local taxes	92,029	6
Social Security taxes	7,150	7
PSC Remainder Assessment	1,142	8
Other (explain):		
NONE		9
Total payments and other debits	100,321	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MRB's	7,530	80,125	81,160	6,495	1
Subtotal	7,530	80,125	81,160	6,495	
Advances from Municipality (223)					
1996 Advance	302	1,653	1,693	262	2
Subtotal	302	1,653	1,693	262	
Other Long-Term Debt (224)					
1997 GO DEBT	0	7,528	7,528	0	3
1999 GO DEBT		9,370		9,370	4
Subtotal	0	16,898	7,528	9,370	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	7,832	98,676	90,381	16,127	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,566,563	0	0	0	0	1,566,563	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,566,563	0	0	0	0	1,566,563	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN NORTH SHORE WATER COMMISSION	31,210	2
Total (Acct. 124):	31,210	
Special Funds (125):		
RESERVE ACCOUNT	399,367	3
REDEMPTION ACCOUNT	50,000	4
Total (Acct. 125):	449,367	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	126,444	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	126,444	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS	1,679	12
Total (Acct. 143):	1,679	
Receivables from Municipality (145):		
1999 TAX ROLL	14,420	13
Total (Acct. 145):	14,420	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,937,305	0	0	0	6,937,305	1
Materials and Supplies	30,792	0	0	0	30,792	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,258,850	0	0	0	2,258,850	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,566,563	0	0	0	1,566,563	6
Other (specify):					0	7
Average Net Rate Base	3,142,684	0	0	0	3,142,684	
Net Operating Income	242,582	0	0	0	242,582	8
Net Operating Income as a percent of						
Average Net Rate Base	7.72%	N/A	N/A	N/A	7.72%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	216,366	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,150,030	3
Other (Specify):		4
Total Average Proprietary Capital	2,366,396	
Net Income		
Net Income	178,820	5
Percent Return on Proprietary Capital	7.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The water utility had new rates approved by the Public Service Commission in October 1999. These rates were implemented on a prorated basis during the third billing period and in full for the billing period from November 1999 to January 2000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

See Note 4.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13 2000

Ms. Susan E. Robertson, Village Manager
Village of Fox Point Water Utility
7200 North Santa Monica Boulevard.
Fox Point, WI 53217-3546

1999 Analytical Review DWCCA-2090-ELE

Dear Ms. Robertson:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Mark Pollack, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	878,912	1
Total Sales of Water	878,912	
Other Operating Revenues		
Forfeited Discounts (470)	4,761	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,423	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,184	
Total Operating Revenues	890,096	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	165,552	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	117,463	11
Customer Accounts Expenses (901-904)	16,663	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	91,406	14
Total Operation and Maintenance Expenses	391,084	
Other Operating Expenses		
Depreciation Expense (403)	158,285	15
Amortization Expense (404-407)		16
Taxes (408)	98,145	17
Total Other Operating Expenses	256,430	
Total Operating Expenses	647,514	
NET OPERATING INCOME	242,582	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,371	216,352	558,106	4
Commercial	66	54,205	120,791	5
Industrial				6
Total Metered Sales to General Customers (461)	2,437	270,557	678,897	
Private Fire Protection Service (462)	7		1,938	7
Public Fire Protection Service (463)	1		185,968	8
Other Sales to Public Authorities (464)	10	4,402	11,572	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		1,537	537	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,455	276,496	878,912	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
BAYSIDE (VIA NSWC)	NSWC	1,537	537	1
Total		1,537	537	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	185,968	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	185,968	
Forfeited Discounts (470):		
Customer late payment charges	4,761	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,761	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,423	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,423	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	165,552	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	165,552	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	72,341	14
Operation Supplies and Expenses (641)	638	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	39,390	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	559	19
Maintenance of Hydrants (654)	2,980	20
Maintenance of Other Plant (655)	1,555	21
Total Transmission and Distribution Expenses	117,463	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,059	22
Accounting and Collecting Labor (902)	12,376	23
Supplies and Expenses (903)	1,228	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	16,663	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,212	27
Office Supplies and Expenses (921)	5,197	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,520	30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,268	33
Regulatory Commission Expenses (928)	3,716	34
Miscellaneous General Expenses (930)	11,241	35
Transportation Expenses (933)	21,252	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	91,406	
Total Operation and Maintenance Expenses	391,084	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		92,029	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,176	2
Net property tax equivalent		89,853	
Social Security		7,150	3
PSC Remainder Assessment		1,142	4
Other (specify): NONE			5
Total tax expense		98,145	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee	Milwaukee			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225785	0.225782			3
County tax rate	mills		7.883665	7.883665			4
Local tax rate	mills		7.250740	7.250740			5
School tax rate	mills		15.665439	15.930705			6
Voc. school tax rate	mills		2.303919	2.303919			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		1.919708	1.919708			9
Total tax rate	mills		35.249256	35.514519			10
Less: state credit	mills		4.436663	4.436663			11
Net tax rate	mills		30.812593	31.077856			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.250740	7.250740			14
Combined School Tax Rate	mills		17.969358	18.234624			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		25.220098	25.485364			17
Total Tax Rate	mills		35.249256	35.514519			18
Ratio of Local and School Tax to Total	dec.		0.715479	0.717604			19
Total tax net of state credit	mills		30.812593	31.077856			20
Net Local and School Tax Rate	mills		22.045759	22.301596			21
Utility Plant, Jan. 1	\$	6,835,743	1,845,651	4,990,092			22
Materials & Supplies	\$	30,350	8,194	22,156			23
Subtotal	\$	6,866,093	1,853,845	5,012,248			24
Less: Plant Outside Limits	\$	2,186,106	590,249	1,595,857			25
Taxable Assets	\$	4,679,987	1,263,596	3,416,391			26
Assessment Ratio	dec.		0.884487	0.884487			27
Assessed Value	\$	4,139,388	1,117,634	3,021,753			28
Net Local & School Rate	mills		22.045759	22.301596			29
Tax Equiv. Computed for Current Year	\$	92,029	24,639	67,390			30
Tax Equivalent per 1994 PSC Report	\$	88,804					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	92,029					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	153,077		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	98,315		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	251,392	0	
PUMPING PLANT			
Land and Land Rights (320)	7,093		12
Structures and Improvements (321)	179,562	1,150	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	17,983		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	271,065	26,754	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	475,703	27,904	
WATER TREATMENT PLANT			
Land and Land Rights (330)	19,468		21
Structures and Improvements (331)	251,178		22
Water Treatment Equipment (332)	742,067	36,406	23
Total Water Treatment Plant	1,012,713	36,406	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	1,551		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			153,077	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			98,315	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	251,392	
PUMPING PLANT				
Land and Land Rights (320)			7,093	12
Structures and Improvements (321)			180,712	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			17,983	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			297,819	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	503,607	
WATER TREATMENT PLANT				
Land and Land Rights (330)			19,468	21
Structures and Improvements (331)			251,178	22
Water Treatment Equipment (332)			778,473	23
Total Water Treatment Plant	0	0	1,049,119	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			1,551	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	84,956		26
Transmission and Distribution Mains (343)	3,381,393	142,703	27
Fire Mains (344)	0		28
Services (345)	776,955		29
Meters (346)	221,331	8,879	30
Hydrants (348)	148,163	21,571	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,614,349	173,153	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,708		34
Office Furniture and Equipment (391)	13,297		35
Computer Equipment (391.1)	18,139	8,028	36
Transportation Equipment (392)	88,752		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,000		39
Laboratory Equipment (395)	5,659		40
Power Operated Equipment (396)	74,767		41
Communication Equipment (397)	241,116		42
SCADA Equipment (397.1)	6,148		43
Miscellaneous Equipment (398)	0	212	44
Other Tangible Property (399)	0		45
Total General Plant	481,586	8,240	
Total utility plant in service directly assignable	6,835,743	245,703	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,835,743	245,703	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			84,956	26
Transmission and Distribution Mains (343)	35,085		3,489,011	27
Fire Mains (344)			0	28
Services (345)			776,955	29
Meters (346)	2,222		227,988	30
Hydrants (348)	5,272		164,462	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	42,579	0	4,744,923	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			4,708	34
Office Furniture and Equipment (391)			13,297	35
Computer Equipment (391.1)			26,167	36
Transportation Equipment (392)			88,752	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			29,000	39
Laboratory Equipment (395)			5,659	40
Power Operated Equipment (396)			74,767	41
Communication Equipment (397)			241,116	42
SCADA Equipment (397.1)		(6,148)	0	43
Miscellaneous Equipment (398)		6,148	6,360	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	489,826	
Total utility plant in service directly assignable	42,579	0	7,038,867	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	42,579	0	7,038,867	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	19,600			19,600	1
February	17,300			17,300	2
March	18,400			18,400	3
April	18,200			18,200	4
May	23,200			23,200	5
June	23,900			23,900	6
July	32,300			32,300	7
August	28,100			28,100	8
September	31,300			31,300	9
October	23,700			23,700	10
November	22,000			22,000	11
December	20,800			20,800	12
Total for year	278,800	0	0	278,800	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				278,800	16
Less: Water sold				276,496	17
Losses and unaccounted for				2,304	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,680	21
Date of maximum: 4/5/1999					22
Cause of maximum:					23
Hot weather and lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				450	24
Date of minimum: 4/4/1999					25
Total KWH used for pumping for the year				3,268,600	26
If water is purchased: Vendor Name: North Shore Water Commission Surface Water Filtration Plant					27
Point of Delivery: Lake Michigan					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
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NONE

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NONE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1956		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	24		10
			11
Total capacity in gallons	1,500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,236	0	0	0	2,236	1
M	D	6.000	110,263	2,658	2,658	0	110,263	2
P	D	6.000	5,097	0	0	0	5,097	3
M	D	8.000	61,692	90	90	0	61,692	4
P	D	8.000	3,215	0	0	0	3,215	5
M	D	10.000	710	0	0	0	710	6
M	D	12.000	28,795	0	0	0	28,795	7
M	D	16.000	3,243	0	0	0	3,243	8
M	D	20.000	10,408	0	0	0	10,408	9
Total Within Municipality			225,659	2,748	2,748	0	225,659	
M	T	6.000	16,195	0	0	0	16,195	10
Total Outside of Municipality			16,195	0	0	0	16,195	
Total Utility			241,854	2,748	2,748	0	241,854	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2	0	0	0	2		1
L	0.750	3	0	0	0	3		2
L	1.000	110	0	0	0	110		3
M	1.000	2,031	0	0	0	2,031		4
L	1.250	14	0	0	0	14		5
P	1.250	1	0	0	0	1		6
M	1.250	107	0	0	0	107		7
M	1.500	78	0	0	(1)	77		8
P	2.000	1	0	0	0	1		9
M	2.000	75	0	0	0	75		10
L	2.000	1	0	0	0	1		11
M	3.000	13	0	0	0	13		12
M	4.000	7	0	0	0	7		13
P	4.000	1	0	0	0	1		14
M	6.000	3	0	0	0	3		15
M	8.000	1	0	0	0	1		16
Total Utility		2,448	0	0	(1)	2,447	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,264	110	175	0	2,199	10	1
1.000	311	30	49	0	292	0	2
1.500	32	0	1	0	31	0	3
2.000	30	1	1	0	30	0	4
3.000	5	0	0	0	5	0	5
4.000	3	0	0	0	3	1	6
6.000	1	0	0	0	1	1	7
Total:	2,646	141	226	0	2,561	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,096	19	0	1	0	83	2,199	1
1.000	241	20	0	2	0	29	292	2
1.500	19	8	0	3	0	1	31	3
2.000	15	13	0	1	0	1	30	4
3.000	0	2	0	3	0	0	5	5
4.000	0	3	0	0	0	0	3	6
6.000	0	1	0	0	0	0	1	7
Total:	2,371	66	0	10	0	114	2,561	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	422	9	9		422	2
Total Fire Hydrants	422	9	9	0	422	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	422
Number of distribution system valves end of year:	490
Number of distribution valves operated during year:	278

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The village of Fox Point is in two different school districts. Approximately 73% of the village is in the Fox Point-Bayside district while around 27% is in the Maple Dell-Indian Hill district. The tax equivalent was computed at each set of rates with plant, materials and plant outside limits split 73%/27% between the districts.

Water Utility Plant in Service (Page W-08)

The \$6,148 in account #397.1 was reclassified to account #398.0 as requested in the PSC reveiw letter for the 1998 annual report.

Water Mains (Page W-15)

Mains added during the year were paid for by the utility.

Water Services (Page W-16)

The 1.5 inch metal services were adjusted by -1 to arrive at the actual count and correct for prior years incorrect counts.
